



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 30, 2000

Ancillary Document being reviewed  
(provide number and title): ETA 281.04.193 Interstate mail delivery by vendor  
of goods sold.

Date last Issued: September 30, 1966

This document is being reviewed in conjunction  
with (provide WAC number and title): WAC 458-20-193 Inbound and outbound  
interstate sales of tangible personal  
property

Purpose of the document: The ETA explains that when out-of-state delivery  
occurs via U.S. mail, the sales slip identifying  
delivery requirements and the insurance receipt  
provide sufficient documentation for the interstate  
sales deduction.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**WAC 458-20-193 discusses the documentation necessary to support the claim of interstate sales when delivery occurs via common carrier or the seller's own transportation equipment. However, the rule is silent to the documentation a seller must preserve when the sale occurs via U.S. mail. This information should be incorporated into Rule 193.**

---

**Manager Action:**

☐

Accepted recommendation

Date: \_\_\_\_\_

☐

Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_